

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

<p style="margin:0;">WILLIAM A. DePARDO,) Plaintiff))) v.) MFS/SUN LIFE FINANCIAL) DISTRIBUTORS, INC. d/b/a) SUN LIFE OF CANADA and) TAC WORLDWIDE) COMPANIES,) Defendants))</p>))))) CIVIL ACTION NO.: 04-0248DPW
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**PLAINTIFF'S OPPOSITION TO MOTION
OF TAC WORLDWIDE COMPANIES FOR SUMMARY JUDGMENT**

The plaintiff, William A. DePardo, opposes the motion of the defendant, TAC Worldwide Companies (“TAC”) for summary judgment. As grounds for his opposition, Mr. DePardo states that in this ERISA action, there is a genuine issue of material fact for trial as to whether TAC underpaid short-term disability benefits to Mr. DePardo. Summary judgment should be denied.

In support of his opposition, Mr. DePardo submits the accompanying Statement of Undisputed Facts and Memorandum of Law, and the Administrative Record.

Respectfully submitted:

The Plaintiff, William A. DePardo,

By his Attorneys,

/s/ Nicholas S. Guerrera

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CERTIFICATE OF SERVICE

I hereby certify that on this day a true copy of the above document was served upon the attorney of record for each party by mail pursuant to Fed. R. Civ. P. 5(a).

Dated: November 2, 2004

/s/ Nicholas S. Guerrera

Nicholas S. Guerrera